



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title
Tax Policy Analyst

Job Code Title
Economist

Pay Band
06

Job Code Number
193116

Director's Office
Office of Tax Policy and Research

Fair Labor Standards Act
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Director's Office supports the agency's Director and is composed of five work units: Legal Services Office; Office of Tax Policy and Research (TPR); Office of Human Resources and Organizational Development; Office of Taxpayer Assistance; and the Executive Office. The Office of Tax Policy and Research is responsible for the preparation of legislative fiscal notes that affect revenue, the analysis of legislative proposals affecting the department and department economic data, and tax compliance analysis.

Job Responsibilities

The Tax Policy Analyst conducts research and analysis and uses output from statistical analyses to prepare and write reports for policymakers on a variety of topics related to taxation such as Montana's position in the nation, the impact of changes in taxation practices, and impacts on economic development. The incumbent participates in the design, implementation, monitoring, and revision of statistical models and databases used in analysis of current and emerging tax policy issues at the federal, state, and local government levels and uses the models to determine impacts on relevant groups of taxpayers and state and local government tax revenues. The position reports to the Tax Policy and Research Director and also works under the direction of the senior tax policy analysts.

• Research and Analysis 50%

1. Researches and reports on the current status of the state's individual, corporate income, property, and other taxes covering such topics as tax base, tax preferences, and exemptions; overall distribution of the tax burden; average effective tax rates across tax types; measurements of the degree of horizontal and vertical equity in the current tax structure; key factors and tax items leading to horizontal and vertical inequities; the extent to which equity measures change in response to alternative tax policy options; the role of partnership income and tax sheltering devices in overall progressiveness and issues of inequities; and the relevant relationships between residential property taxes, property tax circuit breakers, and the individual income tax.
2. Estimates tax expenditures included in the department's required Tax Expenditure Report that provides a list of tax exemptions, exclusions, and deductions designed to achieve a social objective; the revenue effects of the special provisions; and data useful to decide whether the provision is achieving the desired result.

3. Researches and reports on the relationship between taxes and economic development on such topics as tax incentives in a historical context; the relationships between national tax policy and capital formation; effects of changes in national policy; and the use of tax incentives at the state and local level and their impact on interregional capital formation.
4. Prepares components of major research projects or independently completes research projects of a limited scope to support tax policy analysis and development. Researches and reports on the effects of eliminating, altering, or adding select provisions of state and local tax laws such as capital gains exclusion, deduction for federal income tax paid, retirement income exclusions, taxation of social security income, etc.
5. Provides research support and data necessary to determine the relative ranking of Montana with surrounding and other states relative to selected tax burdens and tax incentives provided in response to requests from businesses and designed for dissemination to the press and for presentation at major public or privately sponsored tax seminars, symposiums, etc. This includes considering locations in the state and the comparison and ranking of selected individual taxes and overall tax burdens in national comparisons.
6. Participates in providing formal responses to requests for information from U.S. Congress, Montana and other states' legislatures, individual state legislators, other state agencies, members of the business community, various trade organizations, other states' revenue departments, tax study groups, the director's office, departmental leadership, the press, and the general public.
7. Gathers information and supporting documentation for the preparation of estimates of the impact of tax-related legislation proposed during regular and special legislative sessions. Provides estimates contained in each fiscal note to the legislature and governor's office; identifies potential conflicts between proposed legislation and other legislation or existing statutes; analyzes and provides estimates of the impact that proposed laws would have on state and local revenue and expenditures over the coming biennium as well as the long term; and gathers, compiles, analyzes, and interprets demographic, economic, legal, and financial data in order to project the fiscal impact of proposed laws.
8. Learns the duties of senior tax policy analysts and other positions within the department to gain proficiency in assigned responsibilities, understand the functions and operations of the department, and to provide coverage of work duties during the absence of staff. This includes interviewing personnel, conducting on-site observation, and performing the duties of other positions to ascertain unit functions, work performed, and the methods, equipment, and personnel used.

- **Statistical Modeling and Data Base Development 40%**

1. Provides information and support for the design, implementation, and revision of computer simulation models used to estimate and forecast the impact of federal and state tax reform proposals. This includes working with other tax policy analysts and information technology staff to implement advanced sampling techniques and to design advanced simulation program methodologies in order to yield reliable and accurate population impact estimates.
2. Performs a variety of editing, proofing, and modification of spreadsheet, word processing, and database applications used for advanced tax policy analyses. This includes formulating spreadsheets, charts, and reports; extracting, converting, and transferring data, tables, charts and graphs between software applications; developing and implementing formulas and functions to perform calculations; manipulating data analysis tools in one or more spreadsheet or statistical programs; and creating, modifying, and formulating word processing documents and formats including inserting footnotes and endnotes, importing graphics, using appropriate text formatting, adding borders and shading, etc.
3. Develops, maintains, coordinates, and revises intricate and complex databases used in the analysis of tax related topics such as statistically accurate stratified random sample of records from each of the department's databases.

- **Other Duties as Assigned 10%**

1. Performs other duties as assigned by the supervisor.

Job Requirements

To perform successfully as a tax policy analyst, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; mathematics; verbal, written, and interpersonal communication; extracting and analyzing data from relational data bases; identifying complex problems; developing and evaluating options and implementing solutions; group presentation; providing training and oversight; managing multiple projects under tight deadlines; conflict management; and using word processing, spreadsheet, database, and software applications as well as economic modeling and tax system applications are required. Incumbent is required to solve complex problems and show initiative and judgment. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of economics; forecasting using mathematical or statistical simulation modeling techniques; state government; public finance relationships between federal, state, and local governments; relevant computer data processing software programs; the principles and practices of economic analysis; research methodology; communication; and personal and mainframe computers.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is an undergraduate degree in economics, mathematics, finance, business administration, statistics, or closely related field and one year of job-related work experience.
 - Work experience should be in analytical research and writing research reports.
 - Experience in tax issues is preferred.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

This position has considerable mental stress and pressure due to issues, workload, deadlines, time constraints, controversial or adversarial situations, conflicting priorities, significance of decisions made, and challenging nature of contacts. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. Work hours routinely exceed 40 hours per week, especially leading up to and during legislative sessions which will

also include working evenings and weekends. This position requires considerable computer and keyboard use and being seated for extended periods of time. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Ed Caplis, Tax Policy and Research Director Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____ Date: _____

Name (print): _____